## HALL COUNTY BOARD OF EQUALIZATION MEETING NOVEMBER 2, 2004

The Hall County Board of Equalization met November 2, 2004, by published call and from regular session.

Jeffries made a motion and Humiston seconded to go into a board of equalization meeting. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no. Motion carried.

MEMBERS PRESENT – Members present were Scott Arnold, Jim Eriksen, Dick Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster and Robert Rye. .

COUNTY TREASURER EXEMPTION APPLICATIONS a Senior Citizens Industries b. Grand Island YMCA and Goodwill Industries. County Treasurer Doris Mason presented the exemption application for Senior Citizens 304 West Third, Grand Island for two 2004 Chevrolet Cutaway vans they are to be used for transportation of the elderly and handicapped and general public in Hall County. She is recommending approval as per Nebraska State Statute 77-202.

- b. Grand Island YMCA, 221 East South Front, Grand Island, for a homemade trailer that will be used for hauling equipment. She recommended approval as per Nebraska State Statute 77-202.
- c. Goodwill Industries of Greater Nebraska, 1804 South Eddy Street, Grand Island, for three 1996 Great Dane van trailers. They are to be used for collecting and hauling donations. She recommended approval as per Nebraska State Statute 77-202.

Hartman made a motion and Jeffries seconded to approve the exemption applications for Senior Citizens Industries, Grand Island YMCA and Goodwill Industries. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no. Motion carried.

REQUEST FOR REFUND OF PENALTY FROM SWIFT & COMPANY – County Treasurer Doris Mason received a letter from Swift and Company regarding the tax list correction for the omitted property taxes. They are disputing the penalty that was charged against them. This penalty is placed according to state statute and now the request for the refund will need to be addressed by the Hall County Board of Equalization.

County Assessor Jan Pelland was also present. She stated that Swift voluntarily paid the taxes as a show of good faith and are now requesting that the penalty be waived. According to Nebraska State Statute if the property is not reported it receives a 25% penalty. The taxpayer can protest the penalty. The total amount of the penalty is \$178,524.00.

Arnold stated that these funds have been distributed to other taxing entities and the county did not assess a penalty for 2004.

Hartman made a motion and Arnold seconded to deny the request from Swift & company to refund the penalty that was assessed on the unpaid personal property

taxes. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no. Motion carried.

Arnold made a motion and Jeffries seconded to go out of the board of equalization meeting. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Rye all voted yes and none voted no. Motion carried.

Marla J. Conley Hall County Clerk